

# TC-5, Oil & Gas Conservation Fee Return and Schedules Excel Instructions

Use this spreadsheet to report your Oil and Gas Conservation Fee(s). Complete the entire form and keep supporting documentation in case of audit.

**Note:** This is the only approved TC-5 template for uploading your data.

Use [these resources](#) if you need further assistance.

## General Template Instructions

Follow these steps to complete and submit your return:

1. Complete and save your return.
2. Go to [Taxpayer Access Point \(TAP\)](#).
3. Upload your file.

This spreadsheet has the following tabs:

- *Instructions*
- *TC-5*
- *TC-5, Schedule A*
- *TC-684, Schedule C*

### Important

- Fields are shaded as follows:
  - **Yellow** require an entry.
  - **Green** is optional.
  - **White** will automatically calculate.
- Don't copy or alter cells or their formatting.
- Don't leave blank lines in the spreadsheet. It will cause errors.
- Dropdown menus have been provided where possible.

### Saving your File

Save as an .xls file and remember the name to upload.

# Line-by-Line Instructions

## Main Return

Enter the following information:

- |        |  |
|--------|--|
| Line 1 | This line will calculate for you.  |
| Line 2 | This line will calculate for you.  |
| Line 3 | This line will calculate for you.  |
| Line 4 | <b>For amended returns only:</b> Total of all payments made with the original return minus all previous refunds. |
| Line 5 | This line will calculate for you. Pay this amount.   |

## Schedule A Instructions

Enter the following information. Product value is the value of the volume subject to the fee before deductions.

- |           |   |
|-----------|---|
| Column 1  | Field number.   |
| Column 2  | Producing entity number.  |
| Column 3a | Product type of product produced, saved, sold or transported (OL, GS, NL).      |
| Column 3b | Volume of product produced, saved, sold or transported.                         |
| Column 4  | Volume of product taken-in-kind by another party.                               |
| Column 5  | This column will calculate for you.   |
| Column 6  | Product value of the volume subject to the fee before deductions.               |
| Column 7  | Amount of processing costs allowable as a deduction from the product value.     |
| Column 8  | Amount of transportation costs allowable as a deduction from the product value. |
| Column 9  | This column will calculate for you.   |
| Column 10 | Total of state, Indian, and federal royalties                                   |
| Column 11 | This column will calculate for you and transfer to the summary page.            |

## TC-684, Schedule C Instructions

Enter the following information.

Column 1	Utah Department of Oil, Gas and Mining (DOGM) field number.
Column 2	Entity number from which the product was taken.
Column 3	DOGM number of company receiving the product.
Column 4	Product type (OL, GS, or NL).
Column 5	Volume of product received from the producing entity.

## References/Resources

- [TC-5, Oil & Gas Conservation Fee Return](#)
- [TC-5A, Oil & Gas Conservation Fee Return Detail](#)
- [TC-684C, Oil & Gas Reported by Others](#)
- [Publication 58, Utah Interest and Penalties](#)

**Returns and Schedules:** You may be penalized if you do not file the correct forms and schedules. See <http://tax.utah.gov/billing/penalties-interest> for details.

**Information Updates:** Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

**TC-69, Utah State Business and Tax Registration** — open a new business or change ownership

**TC-69C, Notice of Change for a Tax Account** — change address, close an outlet or account, and add or remove an officer or owner

**Taxpayer Resources:** The Tax Commission offers online workshops to help taxpayers understand Utah taxes. Visit [tax.utah.gov/training](http://tax.utah.gov/training) for a list of all training resources. If you need more information or access to online services, forms or publications, visit the Tax Commission's home page at [tax.utah.gov](http://tax.utah.gov).

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-2200 (1-800-662-4335 outside the Salt Lake area). You can email questions to [taxmaster@utah.gov](mailto:taxmaster@utah.gov).

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For accommodations under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.